

JACOBSON-WESTERGARD & ASSOCIATES, INC.

Consulting Engineers & Land Surveyors

105 South 6th Street Estherville IA 51334 Phone (712) 362-2647

COMMISSIONERS' REPORT

WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 10

Main Open Ditch, Main Tile, Laterals' 1, 1A, 1B, 2, 2A, 3, 3A & 4 Tile

TRUSTEES:

Dorothy Hill Philip Carson Gerald Ruby

COMMISSIONERS:

Tim Missal Harlan Nyhus Collin J. Klingbeil, PE

> JW PROJECT E21102 November 2022

COMMISSIONERS' OATH FOR RECLASSIFICATION OF WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 10

In accordance with Section 468.38 of the 2021 Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 10 is located. We are not living within, nor interested in any lands included in said district, nor related to any party whose land is affected thereby.

We agree to perform the duties of classification of said lands, fix the percentages of benefits and apportion and

	e said repair according to law and our best judgment, skill and
SignedTim Missal	Signed Harlan Nyhus
Date	Date
In accordance with Section 468.38 of the Code o (License #24741).	f Iowa, I am a Licensed Civil Engineer in the State of Iowa
assess the costs and expenses of constructing the	aid lands, fix the percentages of benefits and apportion and e said improvement according to law and my best judgment,
skill and ability.	Signed Collin Klinishirl Collin J. Klingbeil, PE
	Data 1//16/22

REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED BY THE

Main Open Ditch, Main Tile, & Laterals' 1, 1A, 1B, 2, 2A, 3, 3A & 4 Tile IN WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 10

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Winnebago County Drainage District No. 10, we, as commissioners, subscribed to oath to perform said duty and proceeded to examine the drainage system and the lands the system was designed to serve.

The tile lateral names were modified to make them consistent with the naming conventions of other drainage districts in Winnebago County. A summary of the name changes is shown in the table below:

Original Name	Modified Name
Lateral "A"	Lateral 1
Lateral 1 of "A"	Lateral 1A
Lateral 2 of "A"	Lateral 1B
Lateral "B"	Lateral 2
Lateral 1 of "B"	Lateral 2A
Lateral "C"	Lateral 3
Lateral 1 of "C"	Lateral 3A
Lateral "D"	Lateral 4

Classification is required to be equitably based on benefit received from the district facility. As such, each tract of land has been inspected and classified on a graduated scale of one hundred (100) as per lowa Code Section 468.39, where the parcel with highest benefit is marked 100 and the remaining parcels are marked as a percentage in proportion to the highest benefiting parcel.

Benefits of a drainage district facility may include, but are not limited to, providing an outlet for the drainage of said lands, bringing an outlet closer, relieving the lands from overflow, and protecting and relieving the lands from damage by erosion.

In order to quantify benefits we considered several factors. The combination of all the benefit factors for a particular tract determines its overall benefit. A general description of the factors considered is included below.

- Land Area: the more land area in a particular tract that utilizes a district facility, the more benefit the tract receives from said facility.
- Soil Type: looks at the need for drainage based on the soil type of the land and its
 corresponding characteristics in relation to drainage. The soils that would benefit the most
 from drainage in an agricultural setting are generally those that are frequently
 flooded/ponded, are poorly drained, and would be prime farmland if drained. Conversely,
 soils that are naturally well drained have less of a need for supplemental drainage and thus
 have a lower benefit from a drainage district facility.

- Distance from the Facility: looks at how far the parcel is away from the district facility. The
 distance is determined based on topography and how water would flow, not as a straight line
 distance. Lands closest to the district facility have the advantage of ease of access, whereas
 lands further from the facility must utilize a much more substantial system (private or district)
 to utilize the facility.
- Use of the Facility: looks at how much of a district facility is used in draining the land. In other words, for a district tile/ditch one (1) mile in length, lands whose water flows through the entire length of tile/ditch should pay more than lands near the downstream end of the tile whose water only flows through a fraction of the length of the system.
- **Generation of Runoff:** looks at how much surface runoff is generated on the land from a rainstorm. The more runoff generated, the higher the benefit. Cropland generates less runoff than paved surfaces such as roads, and thus has a lower runoff factor than gravel or paved roads.

We hereby submit our report, in tabulated form setting forth:

- 1. Parcel Number
- 2. The names of the owners as shown by the transfer books of the auditor's office
- 3. Section Township Range
- 4. Legal description
- 5. Benefited Acres
- 6. Benefit Units, calculated benefit units based on our classification. Can be considered a conceptual assessment dollar amount assuming the sum of all assessments in the schedule is equal to the levy. The proportionality will not change with any amount levied against the assessment schedule.
- 7. The classification of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit
- 8. Percent of Total Benefit

It is the recommendation of the commissioners that this report be adopted.

Respectfully submitted,

BOARD OF COMMISSIONERS

Tim Missal

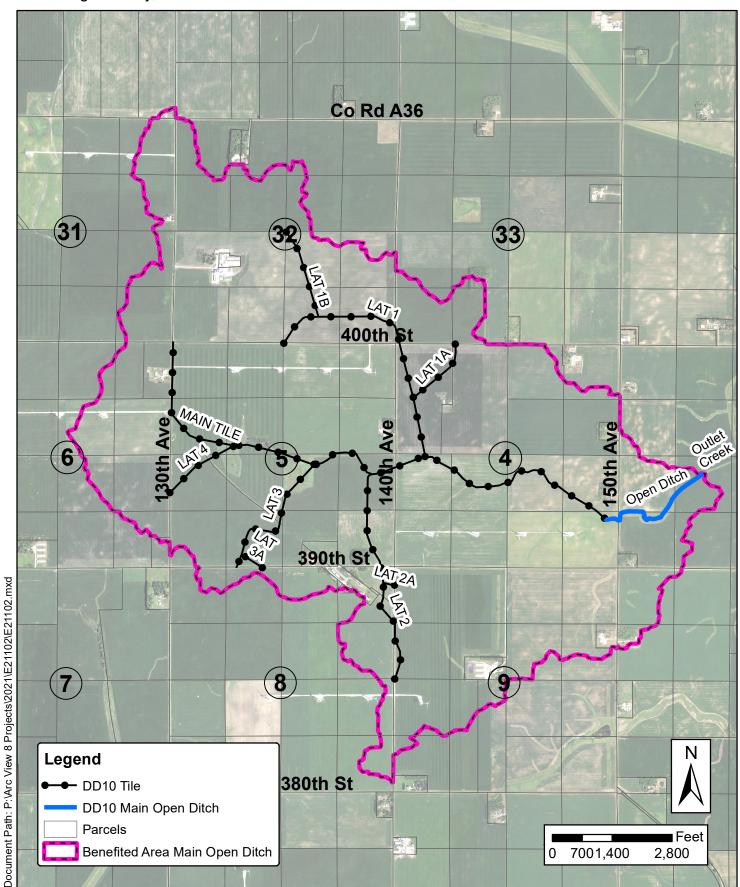
Harlan Nyhus

Collin J. Klingbeil, PE

Date: Nov. (6 , 2022

Drainage District No. 10 Benefited Lands Map Main Open Ditch





			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
DARCEL NO	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		(%)
PARCEL NO.	INAIVIE OF OWNER	SECTION	NW NW 5 98 24 EX OPEN DITCH	(ACRES)	BEINEFII UINIIS	(% OF MAX)	(%)
1105100001	ABBEY CAROL J ETAL	05-98-24	.58 A	37.39	90.92	21.92%	0.91%
1105100002	ABBEY CAROL J ETAL	05-98-24	NE NW 5 98 24	38.53	130.01	31.35%	1.30%
1105100005	ABBEY CAROL J ETAL	05-98-24	SE NW 5 98 24	40.00	182.35	43.97%	1.82%
1105100006	ABBEY CAROL J ETAL	05-98-24	SW NW 5 98 24 AND RR ROW BY AFFIDAVIT 2021-0384	39.00	128.13	30.90%	1.28%
1105300011	ABBEY CAROL J ETAL	05-98-24	NE 2.92 A NE NW SW 5 98 24 AND RR ROW FROM AFFIDAVIT 2021-0384	4.19	18.11	4.37%	0.18%
1105300012	ABBEY CAROL J ETAL	05-98-24	NE SW N OF RR AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	33.47	159.78	38.53%	1.60%
1105300013	ABBEY CAROL J ETAL	05-98-24	SE SW N OF RR ROW 5 98 24 AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	1.83	8.21	1.98%	0.08%
1108200001	ABBEY CAROL J ETAL	08-98-24	NW NE 8 98 24 EX RR .11 A	17.90	44.13	10.64%	0.44%
1108400002	ABBEY CAROL J ETAL	08-98-24	NE SE 8 98 24	8.50	23.08	5.57%	0.23%
1108400004	ABBEY CAROL J ETAL	08-98-24	SE SE 8 98 24	12.00	27.01	6.51%	0.27%
1109100010	AJ LACKORE FARMS INC	09-98-24	A TR IN SE NW 9 98 24 DESC BY SURVEY DOC 2022-1007	8.82	21.17	5.10%	0.21%
1109200001	ANDERSON MICHAEL O & JUDITH J	09-98-24	NW NE 9 98 24	38.48	204.75	49.37%	2.05%
1109200002	ANDERSON MICHAEL O & JUDITH J	09-98-24	SW NE 9 98 24	31.00	145.43	35.07%	1.45%
1109200003	ANDERSON MICHAEL O & JUDITH J	09-98-24	NE NE 9 98 24	37.50	158.95	38.33%	1.59%
1103300004	BRANSTAD FARMS LAND LLC	03-98-24	NE SW 3 98 24	17.70	14.17	3.42%	0.14%
1103300005	BRANSTAD FARMS LAND LLC	03-98-24	SE SW 3 98 24	9.10	16.14	3.89%	0.16%
0732100003	CARSON PHILIP & DARLENE	32-99-24	SW NW 32 99 24	37.30	74.69	18.01%	0.75%
0732100004	CARSON PHILIP & DARLENE	32-99-24	SE NW 32 99 24	38.80	99.12	23.90%	0.99%
0732100005	CARSON PHILIP & DARLENE	32-99-24	N1/2 NW1/4 32 99 24 EX PARCEL "C" & PARCEL "D" DESC BY PLAT DOC 2021-1515	19.00	33.30	8.03%	0.33%
0732200001	CARSON PHILIP & DARLENE	32-99-24	NW NE 32 99 24	2.50	5.54	1.34%	0.06%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	,	(%)
	CARSON PHILIP & DARLENE	32-99-24	SW NE 32 99 24	13.90	28.90	6.97%	0.29%
0733300003	DIANA JACQLYN JO	33-99-24	SW SW 33 99 24	34.60	143.98	34.72%	1.44%
0733300004	DIANA JACQLYN JO	33-99-24	SE SW 33 99 24	20.50	81.77	19.72%	0.82%
1105400006	FINCH JOHNNY JR	05-98-24	SE SE 5 98 24 EX RAILROAD ROW	38.00	172.68	41.64%	1.73%
1108200008	FINCH JOHNNY JR	08-98-24	NE NE 8 98 24 N & E OF RR	11.11	47.64	11.49%	0.48%
1104400003	FRYAR DENNIS M & BONNIE L	04-98-24	SW SE 4 98 24	38.48	195.66	47.18%	1.96%
1104400004	FRYAR DENNIS M & BONNIE L	04-98-24	SE SE 4 98 24	35.80	163.01	39.31%	1.63%
1105200001	FRYAR MATTHEW R TRUST	05-98-24	NW NE 5 98 24	38.09	136.96	33.03%	1.37%
1105200002	FRYAR MATTHEW R TRUST	05-98-24	NE NE 5 98 24	36.65	169.78	40.94%	1.70%
0732300009	GRO ALLIANCE LLC	32-99-24	PARCEL "B" N 1/2 SW 32 99 24 DESC BY PLAT 2019-0646	3.49	5.47	1.32%	0.05%
1110100001	GUDMONSON MARVIN	10-98-24	NW NW 10 98 24	29.50	126.23	30.44%	1.26%
1110100002	GUDMONSON MARVIN	10-98-24	NE NW 10 98 24	0.40	1.39	0.34%	0.01%
1110100003	GUDMONSON MARVIN	10-98-24	SW NW 10 98 24	6.60	35.11	8.47%	0.35%
1108000100	HAWKEYE LAND COMPANY	08-98-24	ROW LOCATED IN SEC 8	0.28	1.00	0.24%	0.01%
1104300001	HILL DOROTHY L	04-98-24	NW SW 4 98 24	39.00	225.50	54.38%	2.26%
1104300002	HILL DOROTHY L	04-98-24	NE SW 4 98 24	40.00	234.49	56.54%	2.34%
1104300003	HILL DOROTHY L	04-98-24	SW SW 4 98 24	37.50	185.93	44.83%	1.86%
1104300004	HILL DOROTHY L	04-98-24	SE SW 4 98 24	38.48	183.22	44.18%	1.83%
1105200003	HILL DOROTHY L	05-98-24	SW NE 5 98 24	40.00	128.83	31.07%	1.29%
1105200004	HILL DOROTHY L	05-98-24	SE NE 5 98 24	38.80	168.48	40.63%	1.68%
1108200010	HILL DOROTHY L	08-98-24	NE NE 8 98 24 S OF RR EX 1.25 A EX TR DESC BY METES	10.50	46.03	11.10%	0.46%
1108200011	HILL DOROTHY L	08-98-24	SE NE 8 98 24	31.20	106.81	25.76%	1.07%
1108200013	HOLLAND JEFFREY	08-98-24	A TR IN NE NE 8 98 24 CONT 8.50 A DESC IN BK 317 PG 282-6	6.59	20.78	5.01%	0.21%
1104200004	HOLTAN MARETTA L TRUST	04-98-24	SW NE 4 98 24	40.00	218.43	52.67%	2.18%

			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
DARCEL NO	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		(%)
	HOLTAN MARETTA L TRUST	04-98-24	SE NE 4 98 24 EX A TR 482 FT X 414 FT	34.01	208.99	50.39%	2.09%
1109300007	JOHNSON LARRY	09-98-24	E1/2 E1/2 SW 1/4 9 98 24	9.00	25.21	6.08%	0.25%
1109100001	JOHNSON STEVEN	09-98-24	NW NW 9 98 24	37.50	134.82	32.51%	1.35%
1109100002	JOHNSON STEVEN	09-98-24	NE NW 9 98 24	38.48	170.16	41.03%	1.70%
1109100003	JOHNSON STEVEN	09-98-24	SW NW 9 98 24	39.00	121.98	29.41%	1.22%
1109100009	JOHNSON STEVEN	09-98-24	SE NW 9 98 24 EX TR CONT 5.00 A DES IN BK 265 PG 490-1 EX TR CONT 5.72 A EX PART OF PARCEL "B" DESC BY PLAT DOC 2022-1007	28.91	96.23	23.20%	0.96%
1109300006	JOHNSON STEVEN	09-98-24	W1/2 E1/2 OF SW 1/4	16.60	47.07	11.35%	0.47%
1109200004	LACKORE ADAM & DARCY	09-98-24	A TR IN PT NE 9 98 24 DESC AS COM AT SE COR NE TH 757.84' TO PT OF BEG TH CONT N	5.90	30.85	7.44%	0.31%
1109200005	LACKORE ADAM & DARCY	09-98-24	SE NE 9 98 24 EX A TR	16.00	81.96	19.76%	0.82%
1109300001	LARSON NANCY	09-98-24	NW SW 9 98 24	37.20	110.80	26.72%	1.11%
1109300002	LARSON NANCY	09-98-24	SW SW 9 98 24 EX A TR DESC IN BOOK 281 PAGE 167	3.50	8.11	1.96%	0.08%
1108200004	MICHAELSON JERRY H	08-98-24	143' X 100' NW PT OF NE NE S OF RR 8 98 24 & 73' X 120' NW PT OF NE NE S OF RR 8 98 24	0.30	0.65	0.16%	0.01%
1108200005	MICHAELSON JERRY H	08-98-24	COM AT A PT BETWEEN THE NE NE & NW NE ALL IN 8 98 24 AT A PT WHERE THE S LINE OF	0.40	0.87	0.21%	0.01%
1105400004	MOEYKENS LARRY	05-98-24	A TR COM SW COR SW SE 5 98 24 TH N 90*00'00 E 452.4' TO PT OF BEG TH CONT N 90*00'00"	4.38	12.66	3.05%	0.13%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1105400007	MOEYKENS LARRY D	05-98-24	S 594.95' OF SW SE N AND E OF RR ROW AND ALL OF ABANDONDED RR ROW ADJ 20234 DOC	7.34	25.57	6.17%	0.26%
1106200001	NDH LLC	06-98-24	NW NE 6 98 24	6.20	11.71	2.82%	0.12%
1106200006	NDH LLC	06-98-24	THE W 1/2 NE NE 6 98 24	18.90	53.14	12.81%	0.53%
0733300001	NORSTRUDE JERRY D	33-99-24	NW SW 33 99 24	3.30	11.25	2.71%	0.11%
0733300002	NORSTRUDE JERRY D	33-99-24	NE SW 33 99 24	2.90	7.72	1.86%	0.08%
1103100003	OLSEN IRVEN K TRUST & MARY ANN TRUST	03-98-24	SW NW 3 98 24	3.40	10.69	2.58%	0.11%
1103300001	OLSEN IRVEN K TRUST & MARY ANN TRUST	03-98-24	NW SW 3 98 24	33.40	56.67	13.66%	0.57%
1103300003	ORLOFF CARLENE & GARY	03-98-24	COM AT SW COR SW SW 3 98 24 TH N 330' E 450' S 330' W 450' TO BEG	2.73	11.88	2.86%	0.12%
1103300002	PETERSON DAVID ALLEN	03-98-24	SW SW 3 98 24 EX TR IN SW COR TO FOX 330' N & S X 450' E & W	32.00	83.72	20.19%	0.84%
1104200001	PETERSON H ALLEN & DARLENE J	04-98-24	NW NE 4 98 24 EX A TR	33.70	144.02	34.73%	1.44%
1104200002	PETERSON H ALLEN & DARLENE J	04-98-24	NE NE 4 98 24	7.90	35.51	8.56%	0.36%
1108100001	RCK PROPERTIES LLC	08-98-24	NW NW 8 98 24	7.70	27.89	6.73%	0.28%
1108100002	RCK PROPERTIES LLC	08-98-24	NE NW 8 98 24	9.40	30.11	7.26%	0.30%
1104400001	RUBY GERALD L & BONNA RAE	04-98-24	NW SE 4 98 24	40.00	230.43	55.56%	2.30%
1104400002	RUBY GERALD L & BONNA RAE	04-98-24	NE SE 4 98 24	38.48	179.28	43.23%	1.79%
	S G JOHNSON AND ASSOCIATES INC	09-98-24	THE E 470' OF THE S 530' OF THE SE NW 9 98 24 EX A TR APPROX 83' X 435' EX PART OF PARCEL "B" DESC BY PLAT DOC 2022-1007	2.27	4.64	1.12%	0.05%
1106200002	SMITH RAYMOND A JR & JODY L	06-98-24	SW NE 6 98 24	25.30	51.18	12.34%	0.51%
1106200005	SMITH RAYMOND A JR & JODY L	06-98-24	SE NE 6 98 24	39.00	83.44	20.12%	0.83%
1106200007	STENBERG BARBARA	06-98-24	NE NE 6 98 24 EX THE W 1/2 THEREOF	18.89	55.35	13.35%	0.55%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

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			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		(%)
	SUNDE CAROL	30-99-24	PARCEL "C" IN E1/2 30 99 24 DESC BY PLAT DOC 2015-0047	1.20	0.85	0.20%	0.01%
1104200006	SUNDQUIST CYRUS ALLEN	04-98-24	A TR BEG AT A PT ON E LINE OF SE NE WHICH PT IS 363.8' N OF SE COR TH N 414' ON E	4.47	14.98	3.61%	0.15%
0731200002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE NE 31 99 24	23.30	33.37	8.05%	0.33%
0731200004	THOMPSON FAMILY ENTERPRISES INC	31-99-24	SE NE 31 99 24	18.80	33.93	8.18%	0.34%
0731400002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE SE 31 99 24	15.90	25.14	6.06%	0.25%
0731400004	THOMPSON FAMILY ENTERPRISES INC	31-99-24	SE SE 31 99 24	32.60	77.97	18.80%	0.78%
0732300003	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SW 32 99 24	38.00	85.95	20.73%	0.86%
0732300004	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SW 32 99 24	39.00	109.39	26.38%	1.09%
0732300008	THOMPSON FAMILY ENTERPRISES INC	32-99-24	N 1/2 SW 32 99 24 EXC PARCEL "B" DESC BY PLAT 2019-0646	75.51	144.77	34.91%	1.45%
0732400001	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NW SE 32 99 24	35.20	102.88	24.81%	1.03%
0732400002	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NE SE 32 99 24	25.00	105.70	25.49%	1.06%
0732400003	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SE 32 99 24	39.00	161.52	38.95%	1.62%
0732400004	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SE 32 99 24	38.00	182.79	44.08%	1.83%
1104100002	THOMPSON FAMILY ENTERPRISES INC	04-98-24	NW1/4 EX 2 TRACTS DES AS TR #1 & #2 IN BK 250 PG 4-8	71.76	390.98	94.28%	3.91%
1104100008	THOMPSON FAMILY ENTERPRISES INC	04-98-24	2 TRS IN NW1/4 SEC 4 DESC AS TR #1 & TR #2 IN BK 250 PG 4-8	81.27	414.71	100.00%	4.15%
1105300003	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NW SW SW OF RR 5 98 24 AND S 1/2 OF RR ROW 2013- 0690	34.56	126.76	30.57%	1.27%
1105300004	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SW 5 98 24	33.20	107.17	25.84%	1.07%
1105300007	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC #2013- 0690	6.98	22.63	5.46%	0.23%

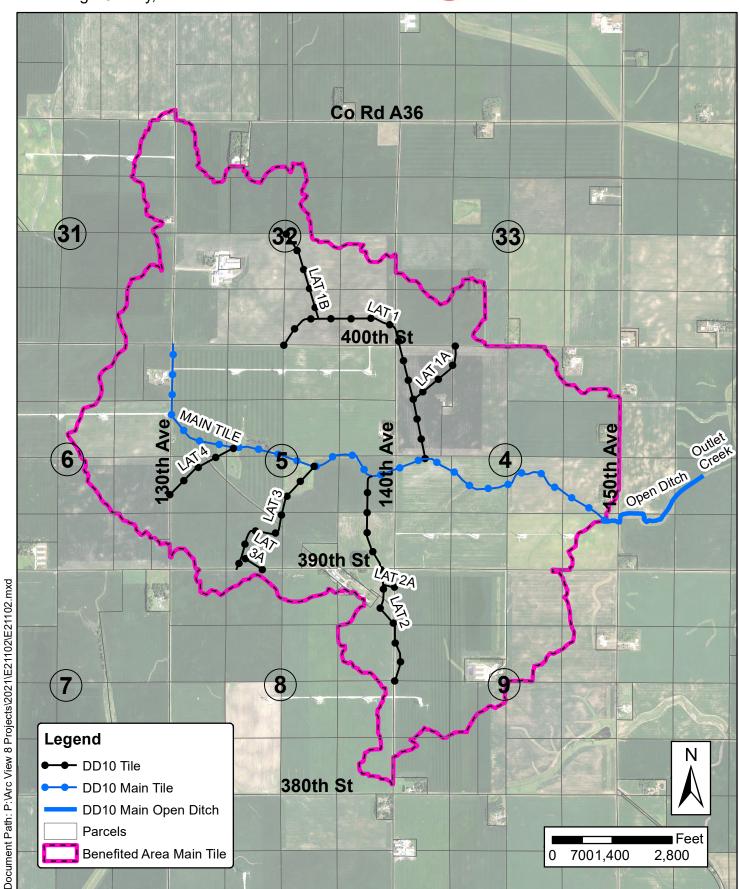
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			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		(%)
1105300010	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL SE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC 2013-0690	37.07	132.29	31.90%	1.32%
1105400001	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NW SE 5 98 24 EX DD .95	39.05	191.34	46.14%	1.91%
1105400002	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SE 5 98 24 EX TR COM SW COR TH N 90*00'00" E 452.4' TO PT OF BEG & RR ROW 2013- 0690	29.64	133.40	32.17%	1.33%
1105400005	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NE SE 5 98 24 EX DD .45 A	38.55	215.41	51.94%	2.15%
1106400001	THOMPSON FAMILY ENTERPRISES INC	06-98-24	NW SE 6 98 24	13.80	24.92	6.01%	0.25%
1106400002	THOMPSON FAMILY ENTERPRISES INC	06-98-24	NE SE 6 98 24	39.00	130.51	31.47%	1.31%
1106400004	THOMPSON FAMILY ENTERPRISES INC	06-98-24	SE SE 6 98 24 EX EX A TR 434' X 702.6	11.20	31.65	7.63%	0.32%
1106400005	THOMPSON FAMILY ENTERPRISES INC	06-98-24	A TR OF LAND BEG AT SE COR OF SE 6 98 24 TH W 434' TH N 702.6' TH E 434' TH S 702.6'	0.50	1.46	0.35%	0.01%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			81.92	419.90		4.20%
			TOTALS	2610.95	10,000.00		100.00%

Drainage District No. 10 Benefited Lands Map Main Tile





			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1105100001	ABBEY CAROL J ETAL	05-98-24	NW NW 5 98 24 EX OPEN DITCH .58 A	37.39	2,079.52	60.90%	2.08%
1105100002	ABBEY CAROL J ETAL	05-98-24	NE NW 5 98 24	38.53	1,831.96	53.65%	1.83%
1105100005	ABBEY CAROL J ETAL	05-98-24	SE NW 5 98 24	40.00	3,384.35	99.11%	3.38%
1105100006	ABBEY CAROL J ETAL	05-98-24	SW NW 5 98 24 AND RR ROW BY AFFIDAVIT 2021-0384	39.00	2,763.89	80.94%	2.76%
1105300011	ABBEY CAROL J ETAL	05-98-24	NE 2.92 A NE NW SW 5 98 24 AND RR ROW FROM AFFIDAVIT 2021-0384	4.19	359.09	10.52%	0.36%
1105300012	ABBEY CAROL J ETAL	05-98-24	NE SW N OF RR AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	33.47	2,751.30	80.57%	2.75%
1105300013	ABBEY CAROL J ETAL	05-98-24	SE SW N OF RR ROW 5 98 24 AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	1.83	123.26	3.61%	0.12%
1108200001	ABBEY CAROL J ETAL	08-98-24	NW NE 8 98 24 EX RR .11 A	17.90	762.51	22.33%	0.76%
1108400002	ABBEY CAROL J ETAL	08-98-24	NE SE 8 98 24	8.50	291.91	8.55%	0.29%
1108400004	ABBEY CAROL J ETAL	08-98-24	SE SE 8 98 24	12.00	365.24	10.70%	0.37%
1109100010	AJ LACKORE FARMS INC	09-98-24	A TR IN SE NW 9 98 24 DESC BY SURVEY DOC 2022-1007	8.82	220.16	6.45%	0.22%
1109200001	ANDERSON MICHAEL O & JUDITH J	09-98-24	NW NE 9 98 24	37.60	378.90	11.10%	0.38%
1109200002	ANDERSON MICHAEL O & JUDITH J	09-98-24	SW NE 9 98 24	30.40	267.58	7.84%	0.27%
1109200003	ANDERSON MICHAEL O & JUDITH J	09-98-24	NE NE 9 98 24	3.40	31.23	0.91%	0.03%
0732100003	CARSON PHILIP & DARLENE	32-99-24	SW NW 32 99 24	37.30	766.73	22.45%	0.77%
0732100004	CARSON PHILIP & DARLENE	32-99-24	SE NW 32 99 24	38.80	973.89	28.52%	0.97%
0732100005	CARSON PHILIP & DARLENE	32-99-24	N1/2 NW1/4 32 99 24 EX PARCEL "C" & PARCEL "D" DESC BY PLAT DOC 2021-1515	19.00	363.73	10.65%	0.36%
0732200001	CARSON PHILIP & DARLENE	32-99-24	NW NE 32 99 24	2.50	56.90	1.67%	0.06%
0732200003	CARSON PHILIP & DARLENE	32-99-24	SW NE 32 99 24	13.90	285.07	8.35%	0.29%
0733300003	DIANA JACQLYN JO	33-99-24	SW SW 33 99 24	34.60	1,285.96	37.66%	1.29%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
0733300004	DIANA JACQLYN JO	33-99-24	SE SW 33 99 24	20.50	733.16	21.47%	0.73%
1105400006	FINCH JOHNNY JR	05-98-24	SE SE 5 98 24 EX RAILROAD ROW	38.00	2,250.15	65.90%	2.25%
1108200008	FINCH JOHNNY JR	08-98-24	NE NE 8 98 24 N & E OF RR	11.11	559.29	16.38%	0.56%
1104400003	FRYAR DENNIS M & BONNIE L	04-98-24	SW SE 4 98 24	37.80	471.09	13.80%	0.47%
1104400004	FRYAR DENNIS M & BONNIE L	04-98-24	SE SE 4 98 24	12.90	121.75	3.57%	0.12%
1105200001	FRYAR MATTHEW R TRUST	05-98-24	NW NE 5 98 24	38.09	1,311.54	38.41%	1.31%
1105200002	FRYAR MATTHEW R TRUST	05-98-24	NE NE 5 98 24	36.65	1,522.92	44.60%	1.52%
0732300009	GRO ALLIANCE LLC	32-99-24	PARCEL "B" N 1/2 SW 32 99 24 DESC BY PLAT 2019-0646	3.49	56.33	1.65%	0.06%
1108000100	HAWKEYE LAND COMPANY	08-98-24	ROW LOCATED IN SEC 8	0.28	11.64	0.34%	0.01%
1104300001	HILL DOROTHY L	04-98-24	NW SW 4 98 24	39.00	1,864.12	54.59%	1.86%
1104300002	HILL DOROTHY L	04-98-24	NE SW 4 98 24	40.00	1,434.25	42.00%	1.43%
1104300003	HILL DOROTHY L	04-98-24	SW SW 4 98 24	37.50	1,436.98	42.08%	1.44%
1104300004	HILL DOROTHY L	04-98-24	SE SW 4 98 24	38.48	1,076.75	31.53%	1.08%
1105200003	HILL DOROTHY L	05-98-24	SW NE 5 98 24	40.00	1,734.40	50.79%	1.73%
1105200004	HILL DOROTHY L	05-98-24	SE NE 5 98 24	39.00	1,796.84	52.62%	1.80%
1108200010	HILL DOROTHY L	08-98-24	NE NE 8 98 24 S OF RR EX 1.25 A EX TR DESC BY METES	10.50	543.68	15.92%	0.54%
1108200011	HILL DOROTHY L	08-98-24	SE NE 8 98 24	31.20	1,285.37	37.64%	1.29%
1108200013	HOLLAND JEFFREY	08-98-24	A TR IN NE NE 8 98 24 CONT 8.50 A DESC IN BK 317 PG 282-6	6.59	286.86	8.40%	0.29%
1104200004	HOLTAN MARETTA L TRUST	04-98-24	SW NE 4 98 24	40.00	888.10	26.01%	0.89%
1104200005	HOLTAN MARETTA L TRUST	04-98-24	SE NE 4 98 24 EX A TR 482 FT X 414 FT	33.80	646.07	18.92%	0.65%
1109300007	JOHNSON LARRY	09-98-24	E1/2 E1/2 SW 1/4 9 98 24	9.00	330.46	9.68%	0.33%
1109100001	JOHNSON STEVEN	09-98-24	NW NW 9 98 24	37.50	1,489.80	43.63%	1.49%
1109100002	JOHNSON STEVEN	09-98-24	NE NW 9 98 24	38.48	797.06	23.34%	0.80%
1109100003	JOHNSON STEVEN	09-98-24	SW NW 9 98 24	39.00	1,496.20	43.82%	1.50%

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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1109100009	JOHNSON STEVEN	09-98-24	SE NW 9 98 24 EX TR CONT 5.00 A DES IN BK 265 PG 490-1 EX TR CONT 5.72 A EX PART OF PARCEL "B" DESC BY PLAT DOC 2022-1007	28.91	576.15	16.87%	0.58%
1109300006	JOHNSON STEVEN	09-98-24	W1/2 E1/2 OF SW 1/4	16.60	617.46	18.08%	0.62%
1109200005	LACKORE ADAM & DARCY	09-98-24	SE NE 9 98 24 EX A TR	2.80	27.82	0.81%	0.03%
1109300001	LARSON NANCY	09-98-24	NW SW 9 98 24	37.20	1,414.76	41.43%	1.41%
1109300002	LARSON NANCY	09-98-24	SW SW 9 98 24 EX A TR DESC IN BOOK 281 PAGE 167	3.50	106.96	3.13%	0.11%
1108200004	MICHAELSON JERRY H	08-98-24	143' X 100' NW PT OF NE NE S OF RR 8 98 24 & 73' X 120' NW PT OF NE NE S OF RR 8 98 24	0.30	11.91	0.35%	0.01%
1108200005	MICHAELSON JERRY H	08-98-24	COM AT A PT BETWEEN THE NE NE & NW NE ALL IN 8 98 24 AT A PT WHERE THE S LINE OF	0.40	15.85	0.46%	0.02%
1105400004	MOEYKENS LARRY	05-98-24	A TR COM SW COR SW SE 5 98 24 TH N 90*00'00 E 452.4' TO PT OF BEG TH CONT N 90*00'00"	4.38	198.25	5.81%	0.20%
1105400007	MOEYKENS LARRY D	05-98-24	S 594.95' OF SW SE N AND E OF RR ROW AND ALL OF ABANDONDED RR ROW ADJ 20234 DOC	7.34	400.75	11.74%	0.40%
1106200001	NDH LLC	06-98-24	NW NE 6 98 24	6.20	325.59	9.53%	0.33%
1106200006	NDH LLC	06-98-24	THE W 1/2 NE NE 6 98 24	18.90	1,409.66	41.28%	1.41%
0733300001	NORSTRUDE JERRY D	33-99-24	NW SW 33 99 24	3.30	101.41	2.97%	0.10%
0733300002	NORSTRUDE JERRY D	33-99-24	NE SW 33 99 24	2.90	69.96	2.05%	0.07%
1104200001	PETERSON H ALLEN & DARLENE J	04-98-24	NW NE 4 98 24 EX A TR	33.70	1,233.55	36.12%	1.23%
1104200002	PETERSON H ALLEN & DARLENE J	04-98-24	NE NE 4 98 24	7.90	169.56	4.97%	0.17%

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				4554	l		DEDGENIT
			LOCATION	AREA		CLACC	PERCENT
		05.051.011	LOCATION	BENEFITED		CLASS	OF TOTAL
	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	·	(%)
	RCK PROPERTIES LLC	08-98-24	NW NW 8 98 24	7.70	461.88	13.53%	0.46%
	RCK PROPERTIES LLC	08-98-24	NE NW 8 98 24	9.40	491.96	14.41%	0.49%
	RUBY GERALD L & BONNA RAE	04-98-24	NW SE 4 98 24	40.00	960.16	28.12%	0.96%
1104400002	RUBY GERALD L & BONNA RAE	04-98-24	NE SE 4 98 24	36.80	438.34	12.84%	0.44%
			THE E 470' OF THE S 530' OF THE				
			SE NW 9 98 24 EX A TR APPROX				
1109100011	S G JOHNSON AND ASSOCIATES INC	09-98-24	83' X 435' EX PART OF PARCEL	2.27	44.82	1.31%	0.04%
			"B" DESC BY PLAT DOC 2022-				
			1007				
1106200002	SMITH RAYMOND A JR & JODY L	06-98-24	SW NE 6 98 24	25.30	1,334.31	39.08%	1.33%
1106200005	SMITH RAYMOND A JR & JODY L	06-98-24	SE NE 6 98 24	39.00	2,029.22	59.43%	2.03%
1100200007	CTEMPERC DARRADA	06.00.24	NE NE 6 98 24 EX THE W 1/2	10.00	1.642.74	40.440/	1.640/
1106200007	STENBERG BARBARA	06-98-24	THEREOF	18.89	1,642.74	48.11%	1.64%
072020000	SUMPE CAROL	20.00.24	PARCEL "C" IN E1/2 30 99 24	1.20	44.04	0.220/	0.040/
0730200003	SUNDE CAROL	30-99-24	DESC BY PLAT DOC 2015-0047	1.20	11.04	0.32%	0.01%
			A TR BEG AT A PT ON E LINE OF				
1104200006	SUNDQUIST CYRUS ALLEN	04-98-24	SE NE WHICH PT IS 363.8' N OF	4.10	51.66	1.51%	0.05%
			SE COR TH N 414' ON E				
0731200002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE NE 31 99 24	23.30	390.23	11.43%	0.39%
0731200004	THOMPSON FAMILY ENTERPRISES INC	31-99-24	SE NE 31 99 24	18.80	374.32	10.96%	0.37%
0731400002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE SE 31 99 24	15.90	650.85	19.06%	0.65%
0731400004	THOMPSON FAMILY ENTERPRISES INC	31-99-24	SE SE 31 99 24	32.60	2,835.30	83.03%	2.84%
0732300003	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SW 32 99 24	38.00	1,422.12	41.65%	1.42%
	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SW 32 99 24	39.00	1,030.69	30.18%	1.03%
					,		
			N 1/2 SW 32 99 24 EXC PARCEL				
0732300008	THOMPSON FAMILY ENTERPRISES INC	32-99-24	"B" DESC BY PLAT 2019-0646	75.51	1,684.96	49.34%	1.68%
0732400001	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NW SE 32 99 24	35.20	964.36	28.24%	0.96%
	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NE SE 32 99 24	25.00	963.32	28.21%	0.96%
	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SE 32 99 24	39.00	1,482.54	43.42%	1.48%

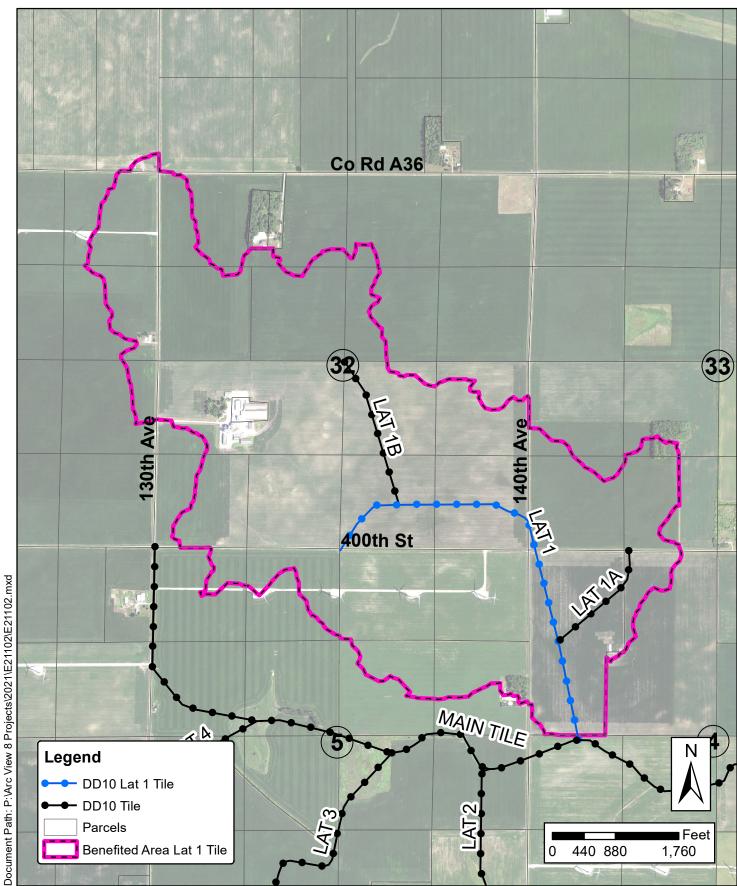
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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
0732400004	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SE 32 99 24	38.00	1,645.33	48.18%	1.65%
1104100002	THOMPSON FAMILY ENTERPRISES INC	04-98-24	NW1/4 EX 2 TRACTS DES AS TR #1 & #2 IN BK 250 PG 4-8	71.76	3,414.71	100.00%	3.41%
1104100008	THOMPSON FAMILY ENTERPRISES INC	04-98-24	2 TRS IN NW1/4 SEC 4 DESC AS TR #1 & TR #2 IN BK 250 PG 4-8	81.27	3,071.93	89.96%	3.07%
1105300003	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NW SW SW OF RR 5 98 24 AND S 1/2 OF RR ROW 2013- 0690	34.56	2,620.57	76.74%	2.62%
1105300004	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SW 5 98 24	33.20	2,156.46	63.15%	2.16%
1105300007	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC #2013- 0690	6.98	455.51	13.34%	0.46%
1105300010	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL SE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC 2013-0690	37.07	2,119.70	62.08%	2.12%
1105400001	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NW SE 5 98 24 EX DD .95	39.05	2,800.78	82.02%	2.80%
1105400002	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SE 5 98 24 EX TR COM SW COR TH N 90*00'00" E 452.4' TO PT OF BEG & RR ROW 2013- 0690	29.64	2,035.36	59.61%	2.04%
1105400005	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NE SE 5 98 24 EX DD .45 A	38.55	2,383.03	69.79%	2.38%
1106400001	THOMPSON FAMILY ENTERPRISES INC	06-98-24	NW SE 6 98 24	13.80	606.36	17.76%	0.61%
1106400002	THOMPSON FAMILY ENTERPRISES INC	06-98-24	NE SE 6 98 24	38.80	2,859.00	83.73%	2.86%
1106400004	THOMPSON FAMILY ENTERPRISES INC	06-98-24	SE SE 6 98 24 EX EX A TR 434' X 702.6	11.20	728.84	21.34%	0.73%
1106400005	THOMPSON FAMILY ENTERPRISES INC	06-98-24	A TR OF LAND BEG AT SE COR OF SE 6 98 24 TH W 434' TH N 702.6' TH E 434' TH S 702.6'	0.50	32.87	0.96%	0.03%
0000000002	WINNEBAGO COUNTY SECONDARY ROADS			67.08	3,637.10		3.64%
			TOTALS	2,380.76	100,000.00		100.000%

Drainage District No. 10 Benefited Lands Map Lateral 1 Tile



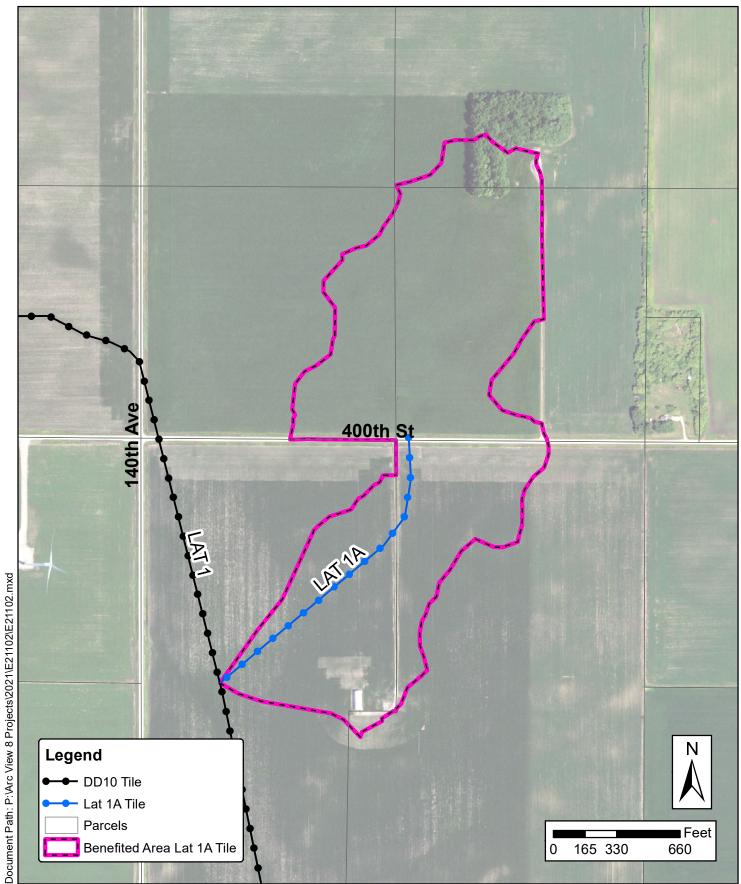


				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1105100001	ABBEY CAROL J ETAL	05-98-24	NW NW 5 98 24 EX OPEN DITCH .58 A	6.30	520.19	10.85%	1.04%
1105100002	ABBEY CAROL J ETAL	05-98-24	NE NW 5 98 24	19.40	2,330.69	48.60%	4.66%
0732100003	CARSON PHILIP & DARLENE	32-99-24	SW NW 32 99 24	37.30	2,059.56	42.94%	4.12%
0732100004	CARSON PHILIP & DARLENE	32-99-24	SE NW 32 99 24	38.80	2,727.21	56.86%	5.45%
0732100005	CARSON PHILIP & DARLENE	32-99-24	N1/2 NW1/4 32 99 24 EX PARCEL "C" & PARCEL "D" DESC BY PLAT DOC 2021-1515	19.00	921.42	19.21%	1.84%
0732200001	CARSON PHILIP & DARLENE	32-99-24	NW NE 32 99 24	2.50	152.76	3.19%	0.31%
0732200003	CARSON PHILIP & DARLENE	32-99-24	SW NE 32 99 24	13.90	795.32	16.58%	1.59%
0733300003	DIANA JACQLYN JO	33-99-24	SW SW 33 99 24	34.60	1,867.91	38.95%	3.74%
0733300004	DIANA JACQLYN JO	33-99-24	SE SW 33 99 24	20.50	641.93	13.38%	1.28%
1105200001	FRYAR MATTHEW R TRUST	05-98-24	NW NE 5 98 24	37.50	4,795.94	100.00%	9.59%
1105200002	FRYAR MATTHEW R TRUST	05-98-24	NE NE 5 98 24	36.65	1,752.21	36.54%	3.50%
0732300009	GRO ALLIANCE LLC	PA-CE- "	PARCEL "B" N 1/2 SW 32 99 24 DESC BY PLAT 2019-0646	3.49	150.98	3.15%	0.30%
1105200003	HILL DOROTHY L	05-98-24	SW NE 5 98 24	15.40	1,320.87	27.54%	2.64%
1105200004	HILL DOROTHY L	05-98-24	SE NE 5 98 24	21.90	1,550.35	32.33%	3.10%
0733300001	NORSTRUDE JERRY D	33-99-24	NW SW 33 99 24	3.30	181.83	3.79%	0.36%
0733300002	NORSTRUDE JERRY D	33-99-24	NE SW 33 99 24	2.90	58.71	1.22%	0.12%
0730200003	SUNDE CAROL	30-99-24	PARCEL "C" IN E1/2 30 99 24 DESC BY PLAT DOC 2015-0047	1.20	23.80	0.50%	0.05%
0731200002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE NE 31 99 24	23.30	926.96	19.33%	1.85%
0731200004	THOMPSON FAMILY ENTERPRISES INC	31-99-24	SE NE 31 99 24	18.80	939.43	19.59%	1.88%
0731400002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE SE 31 99 24	6.60	301.07	6.28%	0.60%
0732300003	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SW 32 99 24	23.90	1,699.43	35.43%	3.40%
0732300004	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SW 32 99 24	39.00	3,124.12	65.14%	6.25%

			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
0732300008	THOMPSON FAMILY ENTERPRISES INC	N -/2-SW	N 1/2 SW 32 99 24 EXC PARCEL "B" DESC BY PLAT 2019-0646	67.60	3,789.92	79.02%	7.58%
0732400001	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NW SE 32 99 24	35.20	2,527.58	52.70%	5.06%
0732400002	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NE SE 32 99 24	25.00	1,752.59	36.54%	3.51%
0732400003	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SE 32 99 24	39.00	4,420.93	92.18%	8.84%
0732400004	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SE 32 99 24	38.00	3,410.00	71.10%	6.82%
1104100002	THOMPSON FAMILY ENTERPRISES INC	04-98-24	NW1/4 EX 2 TRACTS DES AS TR #1 & #2 IN BK 250 PG 4-8	68.10	2,906.27	60.60%	5.81%
1104100008	THOMPSON FAMILY ENTERPRISES INC	04-98-24	2 TRS IN NW1/4 SEC 4 DESC AS TR #1 & TR #2 IN BK 250 PG 4-8	11.80	412.50	8.60%	0.83%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			22.82	1,937.52		3.88%
			TOTALS	733.76	50,000.00		100.00%

Drainage District No. 10 Benefited Lands Map Lateral 1A Tile

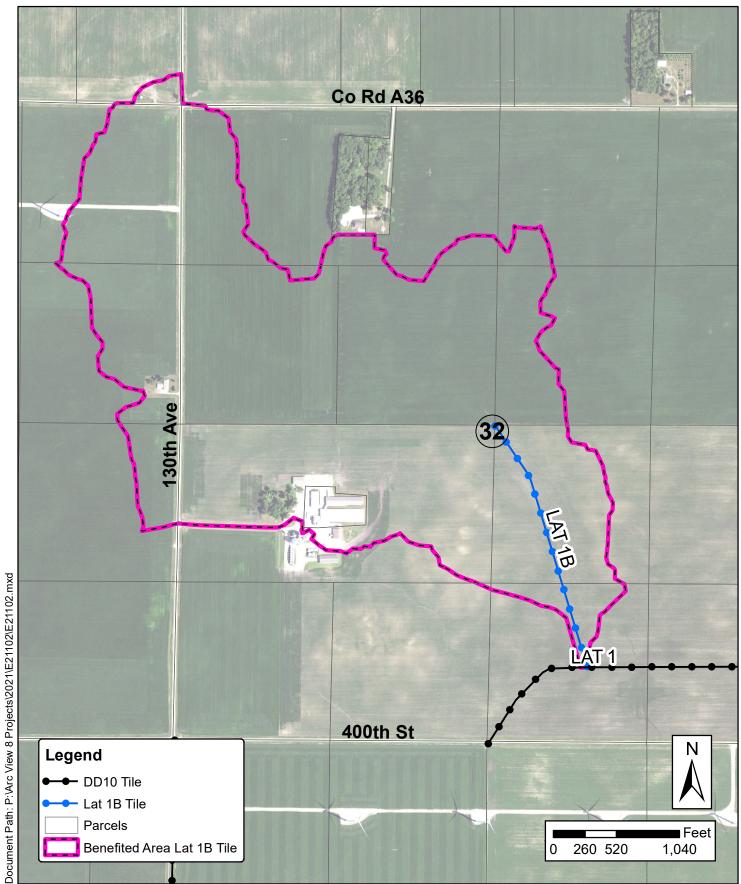




			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
0733300003	DIANA JACQLYN JO	33-99-24	SW SW 33 99 24	9.10	1,759.44	47.66%	17.59%
0733300004	DIANA JACQLYN JO	33-99-24	SE SW 33 99 24	20.50	3,692.02	100.00%	36.92%
0733300002	NORSTRUDE JERRY D	33-99-24	NE SW 33 99 24	2.90	253.43	6.86%	2.53%
1104100002	THOMPSON FAMILY ENTERPRISES INC	04-98-24	NW1/4 EX 2 TRACTS DES AS TR #1 & #2 IN BK 250 PG 4-8	15.90	1,791.93	48.54%	17.92%
1104100008	THOMPSON FAMILY ENTERPRISES INC	04-98-24	2 TRS IN NW1/4 SEC 4 DESC AS TR #1 & TR #2 IN BK 250 PG 4-8	11.80	2,040.60	55.27%	20.41%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			1.84	462.58		4.63%
			TOTALS	62.04	10,000.00		100.00%

Drainage District No. 10 Benefited Lands Map Lateral 1B Tile

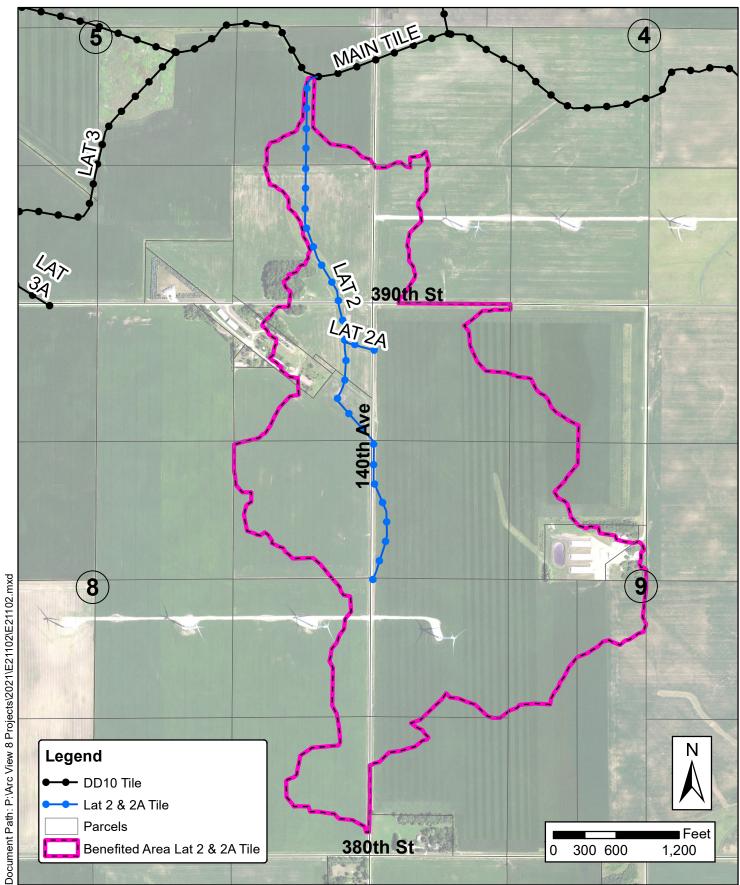




				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
0732100003	CARSON PHILIP & DARLENE	32-99-24	SW NW 32 99 24	37.30	1,512.35	72.01%	15.12%
0732100004	CARSON PHILIP & DARLENE	32-99-24	SE NW 32 99 24	38.80	2,058.66	98.03%	20.59%
0732100005	CARSON PHILIP & DARLENE	32-99-24	N1/2 NW1/4 32 99 24 EX PARCEL "C" & PARCEL "D" DESC BY PLAT DOC 2021-1515	19.00	648.56	30.88%	6.49%
0732200001	CARSON PHILIP & DARLENE	32-99-24	NW NE 32 99 24	2.50	112.14	5.34%	1.12%
0732200003	CARSON PHILIP & DARLENE	32-99-24	SW NE 32 99 24	13.90	598.91	28.52%	5.99%
0732300009	GRO ALLIANCE LLC	32-99-24	PARCEL "B" N 1/2 SW 32 99 24 DESC BY PLAT 2019-0646	3.49	110.71	5.27%	1.11%
0730200003	SUNDE CAROL	30-99-24	PARCEL "C" IN E1/2 30 99 24 DESC BY PLAT DOC 2015-0047	1.20	14.53	0.69%	0.15%
0731200002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE NE 31 99 24	23.30	619.54	29.50%	6.20%
0731200004	THOMPSON FAMILY ENTERPRISES INC	31-99-24	SE NE 31 99 24	18.80	656.53	31.26%	6.57%
0731400002	THOMPSON FAMILY ENTERPRISES INC	31-99-24	NE SE 31 99 24	6.60	211.91	10.09%	2.12%
0732300004	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SE SW 32 99 24	0.10	0.70	0.03%	0.01%
0732300008	THOMPSON FAMILY ENTERPRISES INC	32-99-24	N 1/2 SW 32 99 24 EXC PARCEL "B" DESC BY PLAT 2019-0646	53.80	2,100.05	100.00%	21.00%
0732400001	THOMPSON FAMILY ENTERPRISES INC	32-99-24	NW SE 32 99 24	27.10	957.89	45.61%	9.58%
0732400003	THOMPSON FAMILY ENTERPRISES INC	32-99-24	SW SE 32 99 24	6.30	150.47	7.17%	1.50%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			6.29	247.05		2.47%
			TOTALS	258.48	10,000.00		100.00%

Drainage District No. 10 Benefited Lands Map Lateral 2 & 2A Tile



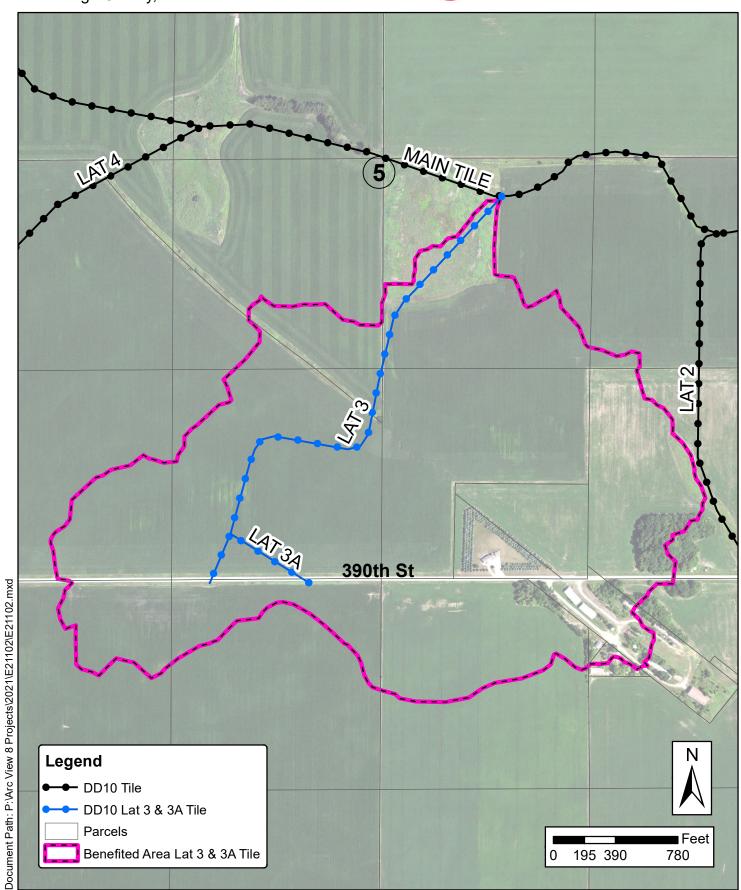


				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1108400002	ABBEY CAROL J ETAL	08-98-24	NE SE 8 98 24	8.50	440.12	21.88%	4.40%
1108400004	ABBEY CAROL J ETAL	08-98-24	SE SE 8 98 24	12.00	467.28	23.23%	4.67%
1109100010	AJ LACKORE FARMS INC	09-98-24	A TR IN SE NW 9 98 24 DESC BY SURVEY DOC 2022-1007	7.70	110.15	5.48%	1.10%
1105400006	FINCH JOHNNY JR	05-98-24	SE SE 5 98 24 EX RAILROAD ROW	22.20	533.58	26.53%	5.34%
1108200008	FINCH JOHNNY JR	08-98-24	NE NE 8 98 24 N & E OF RR	8.80	349.75	17.39%	3.50%
1108000100	HAWKEYE LAND COMPANY	08-98-24	ROW LOCATED IN SEC 8	0.28	9.72	0.48%	0.10%
1104300001	HILL DOROTHY L	04-98-24	NW SW 4 98 24	0.40	5.23	0.26%	0.05%
1104300003	HILL DOROTHY L	04-98-24	SW SW 4 98 24	10.90	186.01	9.25%	1.86%
1108200010	HILL DOROTHY L	08-98-24	NE NE 8 98 24 S OF RR EX 1.25 A EX TR DESC BY METES	10.50	559.16	27.80%	5.59%
1108200011	HILL DOROTHY L	08-98-24	SE NE 8 98 24	31.20	1,271.84	63.24%	12.72%
1108200013	HOLLAND JEFFREY	08-98-24	A TR IN NE NE 8 98 24 CONT 8.50 A DESC IN BK 317 PG 282-6	4.10	128.65	6.40%	1.29%
1109300007	JOHNSON LARRY	09-98-24	E1/2 E1/2 SW 1/4 9 98 24	9.00	146.81	7.30%	1.47%
1109100001	JOHNSON STEVEN	09-98-24	NW NW 9 98 24	32.50	1,009.62	50.20%	10.10%
1109100002	JOHNSON STEVEN	09-98-24	NE NW 9 98 24	6.40	127.04	6.32%	1.27%
1109100003	JOHNSON STEVEN	09-98-24	SW NW 9 98 24	39.00	1,405.64	69.89%	14.06%
1109100009	JOHNSON STEVEN	09-98-24	SE NW 9 98 24 EX TR CONT 5.00 A DES IN BK 265 PG 490-1 EX TR CONT 5.72 A EX PART OF PARCEL "B" DESC BY PLAT DOC 2022-1007	14.60	236.12	11.74%	2.36%
1109300006	JOHNSON STEVEN	09-98-24	W1/2 E1/2 OF SW 1/4	13.70	218.47	10.86%	2.18%
1109300001	LARSON NANCY	09-98-24	NW SW 9 98 24	37.20	2,011.16	100.00%	20.11%
1109300002	LARSON NANCY	09-98-24	SW SW 9 98 24 EX A TR DESC IN BOOK 281 PAGE 167	3.50	145.84	7.25%	1.46%

DARCEL NO.	NAME OF OWNER	SECTION	LOCATION	AREA BENEFITED	DENIFEIT LINUTS	CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1109100011	S G JOHNSON AND ASSOCIATES INC	09-98-24	THE E 470' OF THE S 530' OF THE SE NW 9 98 24 EX A TR APPROX 83' X 435' EX PART OF PARCEL "B" DESC BY PLAT DOC 2022- 1007	2.27	18.54	0.92%	0.19%
1105400005	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NE SE 5 98 24 EX DD .45 A	6.30	126.39	6.28%	1.26%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			9.54	492.88		4.93%
			TOTALS	290.59	10,000.00		100.00%

Drainage District No. 10 Benefited Lands Map Lateral 3 & 3A Tile



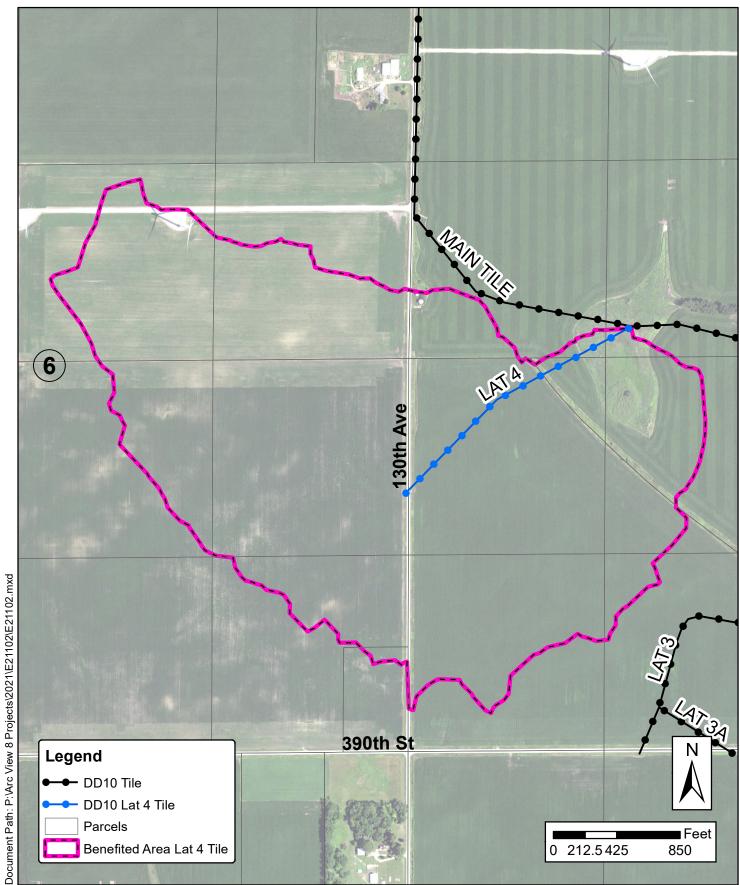


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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1105300012	ABBEY CAROL J ETAL	05-98-24	NE SW N OF RR AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	5.50	284.92	11.51%	2.85%
1105300013	ABBEY CAROL J ETAL	05-98-24	SE SW N OF RR ROW 5 98 24 AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	1.83	113.43	4.58%	1.13%
1108200001	ABBEY CAROL J ETAL	08-98-24	NW NE 8 98 24 EX RR .11 A	17.90	919.93	9.20%	9.20%
1105400006	FINCH JOHNNY JR	05-98-24	SE SE 5 98 24 EX RAILROAD ROW	16.30	452.60	4.53%	4.53%
1108200008	FINCH JOHNNY JR	08-98-24	NE NE 8 98 24 N & E OF RR	0.40	7.46	0.07%	0.07%
1108200013	HOLLAND JEFFREY	08-98-24	A TR IN NE NE 8 98 24 CONT 8.50 A DESC IN BK 317 PG 282-6	4.10	90.05	0.90%	0.90%
1108200004	MICHAELSON JERRY H	08-98-24	143' X 100' NW PT OF NE NE S OF RR 8 98 24 & 73' X 120' NW PT OF NE NE S OF RR 8 98 24	0.30	9.75	0.10%	0.10%
1108200005	MICHAELSON JERRY H	08-98-24	COM AT A PT BETWEEN THE NE NE & NW NE ALL IN 8 98 24 AT A PT WHERE THE S LINE OF	0.40	11.20	0.11%	0.11%
1105400004	MOEYKENS LARRY	05-98-24	A TR COM SW COR SW SE 5 98 24 TH N 90*00'00 E 452.4' TO PT OF BEG TH CONT N 90*00'00"	4.38	116.81	1.17%	1.17%
1105400007	MOEYKENS LARRY D	05-98-24	S 594.95' OF SW SE N AND E OF RR ROW AND ALL OF ABANDONDED RR ROW ADJ 20234 DOC	7.34	234.80	2.35%	2.35%
1108100001	RCK PROPERTIES LLC	08-98-24	NW NW 8 98 24	7.70	831.73	8.32%	8.32%
1108100002	RCK PROPERTIES LLC	08-98-24	NE NW 8 98 24	9.40	864.90	8.65%	8.65%
1105300004	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SW 5 98 24	10.20	958.44	9.58%	9.58%

			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		(%)
1105300007	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC #2013-0690	1.40	57.27	0.57%	0.57%
1105300010	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL SE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC 2013-0690	34.30	2,475.57	24.76%	24.76%
1105400001	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NW SE 5 98 24 EX DD .95	18.10	677.61	6.78%	6.78%
1105400002	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SE 5 98 24 EX TR COM SW COR TH N 90*00'00" E 452.4' TO PT OF BEG & RR ROW 2013- 0690	29.64	1,459.56	14.60%	14.60%
1105400005	THOMPSON FAMILY ENTERPRISES INC	05-98-24	NE SE 5 98 24 EX DD .45 A	0.70	21.70	0.22%	0.22%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			5.78	412.27		4.12%
			TOTALS	175.67	10,000.00		100.00%

Drainage District No. 10 Benefited Lands Map Lateral 4 Tile





				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1105100005	ABBEY CAROL J ETAL	05-98-24	SE NW 5 98 24	1.30	29.77	0.91%	0.30%
1105100006	ABBEY CAROL J ETAL	05-98-24	SW NW 5 98 24 AND RR ROW BY AFFIDAVIT 2021-0384	6.60	455.49	13.98%	4.55%
1105300011	ABBEY CAROL J ETAL	05-98-24	NE 2.92 A NE NW SW 5 98 24 AND RR ROW FROM AFFIDAVIT 2021-0384	3.50	118.07	3.62%	1.18%
1105300012	ABBEY CAROL J ETAL	05-98-24	NE SW N OF RR AND N 1/2 RR ROW BY AFFIDAVIT 2021-0384	11.80	336.26	10.32%	3.36%
1106200002	SMITH RAYMOND A JR & JODY L	06-98-24	SW NE 6 98 24	21.70	567.20	17.41%	5.67%
1106200005	SMITH RAYMOND A JR & JODY L	06-98-24	SE NE 6 98 24	19.50	822.02	25.23%	8.22%
1105300003	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NW SW SW OF RR 5 98 24 AND S 1/2 OF RR ROW 2013- 0690	34.56	1,823.29	55.96%	18.23%
1105300004	THOMPSON FAMILY ENTERPRISES INC	05-98-24	SW SW 5 98 24	23.00	916.92	28.14%	9.17%
1105300007	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL NE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC #2013-0690	5.90	211.06	6.48%	2.11%
1105300010	THOMPSON FAMILY ENTERPRISES INC	05-98-24	ALL SE SW SW OF RR 5 98 24 & S 1/2 OF RR ROW DOC 2013-0690	2.80	55.75	1.71%	0.56%
1106400001	THOMPSON FAMILY ENTERPRISES INC	06-98-24	NW SE 6 98 24	13.80	433.27	13.30%	4.33%
1106400002	THOMPSON FAMILY ENTERPRISES INC	06-98-24	NE SE 6 98 24	39.00	3,258.32	100.00%	32.58%
1106400004	THOMPSON FAMILY ENTERPRISES INC	06-98-24	SE SE 6 98 24 EX EX A TR 434' X 702.6	11.20	618.98	19.00%	6.19%
1106400005	THOMPSON FAMILY ENTERPRISES INC	06-98-24	A TR OF LAND BEG AT SE COR OF SE 6 98 24 TH W 434' TH N 702.6' TH E 434' TH S 702.6'	0.50	27.83	0.85%	0.28%
000000002	WINNEBAGO COUNTY SECONDARY ROADS			4.03	325.77		3.26%
			TOTALS	199.19	10,000.00		100.00%